

is absolutely right that we should be concerned about what State law says. And State law should be the beginning and the end of the inquiry here.

You see, this is what is different between this vaccine mandate and others that have been mandated in the past. We have never seen one that is Federal—not applied to the American population as a whole, not as to the general public. We have never seen one done federally, and there are good reasons for this. It isn't a Federal beast.

So my friend from Washington has expressed concern for not trampling on those laws. She couldn't be more right in the fact that we should respect State sovereignty and the sovereignty of the people. That is all the more reason why we should have passed S. 2988 today.

S. 2988 is yet another example of a simple modification, that if—if we are going to go down this road of a Federal vaccine mandate—which we should not, but if we were going to, at bare minimum, we ought to be making this a decision that has to be done in consultation and with the approval of—not just the notice but also the consent of parents. That is not too much to ask.

The American people have been asked over and over again, especially over the last 18 months with the COVID-19 pandemic, they have been asked to settle. They have been asked to settle for this brooding omnipresence in Washington that tells them what to do. They have been asked to settle for multitrillion-dollar annual deficits. They have been asked to settle for limited freedoms.

The American people shouldn't have to settle for those things. They certainly shouldn't have to settle for a Federal Government acting without authority through one person who has the ability to take away one of the most sacred, one of the most fundamental, one of the most cherished God-given rights, which is the right to make decisions involving and uniquely affecting their own children.

For anyone within the sound of my voice or reading this, I implore you, don't settle—don't. Don't settle for multitrillion-dollar annual deficits. Expect Congress to start to care about the inflation that it is causing through reckless spending.

Don't settle for this brooding omnipresence of a Federal Government that is purporting to have the ability to dictate every aspect of your lives. No. Expect a government that operates within the space carved out by the Constitution. Don't settle for a government that knows no boundaries around its authority. Expect the government to respect its own limitations. It is time to expect more, and it is time to expect freedom.

The PRESIDING OFFICER. The Senator from Louisiana is recognized.

INTERNAL REVENUE SERVICE

Mr. CASSIDY. Madam President, the IRS should not have the right to spy on American bank accounts, period.

We all know the list of reasons why the Democrats' \$3.5 trillion tax-and-spend spree is a disaster. It will bury the American people in a mountain of debt, crushing inflation, and require new taxes. The Committee for a Responsible Federal Budget, nonpartisan, warns that this spree could exceed \$5 trillion in terms of the deficit.

But aside from the economic disaster of this tax-and-spending spree, the White House and congressional Democrats want to force banks to report details of every American's bank account to the IRS. This is nothing less than mass, indiscriminate government surveillance of Americans, giving IRS bureaucrats unfettered access to Americans' personal private finances, which is a gross invasion of privacy and an abuse of power.

Democrats said that this reporting requirement will only target the rich. But, according to the New York Times, the Biden administration's original plan was to have banks "provide data for accounts with total annual deposits or withdrawals worth more than \$600." That is \$600 over the course of a year.

I don't know if I can think of anyone other than maybe the 8-year-old child whose parents opens an account for them to have an account. No one else who has an account will have less than \$600 in transactions over the course of a year. This would lead to almost every American's financial banking information being transferred to the IRS, and this is what the Biden administration is advocating for.

If you are a small business owner, it will be as if you are spied upon. If you are a family looking to buy your first home, you will be as if spied upon. If you sell your neighbors some fishing rods, hey, the IRS is going to know about it. If you are a single working mom trying to take care of your children paying for daycare, they will know about it.

But now some are saying we will raise the cutoff to \$10,000. But that doesn't mean that they will limit their espionage, if you will, to transactions over \$10,000. No, this will say that anyone with more than \$10,000 transactions on an annual basis, cumulatively, out of a single bank account, that will have to be reported. And there is the rub. It changes almost nothing. Most Americans still fall within this category and will be caught within the surveillance scheme.

If you pay rent, you will be spied upon. If you buy a new car to drive your child safely to and from school, the IRS will know it. This is wrong. On top of a clear violation to our right to privacy, it is also just terrible policy. The reporting requirements in the \$3.5 trillion Democratic only, no Republicans, tax-and-spend spree will create an unreasonable burden on banks and credit unions to report and record massive amounts of debt.

Lastly, let's think about why this bill—reconciliation, Democrat-only play—why it wants keys to your bank

account. They need it to help spend for the \$3.5 trillion tax-and-spending spree—3.5 trillion, with a "t", dollars. They say they are only going to catch ultrawealthy tax cheats. That will be a good thing, but that is not what this legislation does. This legislation doesn't look at the ultrawealthy. It looks at all of us.

Now, no one wants people to cheat on their taxes. The people who are cheating should be caught. Republicans have always supported people paying the taxes they owe. What we oppose is a bill with not a single substantive committee hearing in the Senate, which will be pushed through on a strictly party-line vote, in which the American people's concerns about this level of surveillance of their bank accounts goes without comment and in which the bill directs the IRS to know details of almost every single American's bank account. That is what we object to.

Democrats are showing us the harm government can do when they don't care about citizens' privacy. They are showing their real priority. It is having an ability to look into our lives on a scale previously unimaginable. It is unacceptable, un-American, and should be opposed.

With that, I yield the floor.

The PRESIDING OFFICER (Mr. HICKENLOOPER). The Senator from Nevada.

## LEGISLATIVE SESSION

### MORNING BUSINESS

Ms. CORTEZ MASTO. Mr. President, I ask unanimous consent that the Senate proceed to legislative session and be in a period of morning business, with Senators permitted to speak therein for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

### NOTICE OF A TIE VOTE UNDER S. RES. 27

Mr. DURBIN. Mr. President, I ask unanimous consent to print the following letter in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

*To the Secretary of the Senate:*

PN807, the nomination of Jennifer Sung, of Oregon, to be United States Circuit Judge for the Ninth Circuit, having been referred to the Committee on the Judiciary, the Committee, with a quorum present, has voted on the nomination as follows—

(1) on the question of reporting the nomination favorably with the recommendation that the nomination be confirmed, 10 ayes to 10 noes; and

In accordance with section 3, paragraph (1)(A) of S. Res. 27 of the 117th Congress, I hereby give notice that the Committee has not reported the nomination because of a tie vote, and ask that this notice be printed in the Record pursuant to the resolution.